

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2010, or other tax year

OMB No. 1545-0074

2010

beginning

, 2010, and ending

, 20

Please print
or type.

Your first name and initial

Last name

Identifying number (see instructions)

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

Check if: ☐ Individual☐ Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Country ▶

**Filing
Status**Check only
one box.**1** ☐ Single resident of Canada or Mexico or single U.S. national**4** ☐ Married resident of South Korea**2** ☐ Other single nonresident alien**5** ☐ Other married nonresident alien**3** ☐ Married resident of Canada or Mexico or married U.S. national**6** ☐ Qualifying widow(er) with dependent child (see instructions)

If you checked box 3 or 4 above, enter the information below.

(i) Spouse's first name and initial

(ii) Spouse's last name

(iii) Spouse's identifying number

Exemptions**7a** ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 7a**b** ☐ **Spouse.** Check box 7b only if you checked box 3 or 4 above **and** your spouse **did not** have any U.S. gross incomeBoxes checked
on 7a and 7b**c Dependents:** (see instructions)**(2)** Dependent's
identifying number**(3)** Dependent's
relationship
to you**(4)** ☒ if qualifying
child for child tax
credit (see page 9)**(1)** First name

Last name

:

:

:

:

:

:

:

:

No. of children on
7c who:

• lived with you

• did not live with
you due to divorce
or separationDependents on 7c
not entered aboveAdd numbers on
lines above ▶**d** Total number of exemptions claimed**Income
Effectively
Connected
With U.S.
Trade/
Business**Attach Form(s)
W-2, 1042-S,
SSA-1042S,
RRB-1042S,
and 8288-A
here. Also
attach Form(s)
1099-R if tax
was withheld.Enclose, but
do not attach,
any payment.**8** Wages, salaries, tips, etc. Attach Form(s) W-2**8****9a** Taxable interest**9a****b** Tax-exempt interest. **Do not** include on line 9a**9b****10a** Ordinary dividends**10a****b** Qualified dividends (see instructions)**10b****11** Taxable refunds, credits, or offsets of state and local income taxes (see instructions)**11****12** Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)**12****13** Business income or (loss). Attach Schedule C or C-EZ (Form 1040)**13****14** Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐**14****15** Other gains or (losses). Attach Form 4797**15****16a** IRA distributions**16a****16b** Taxable amount (see instructions)**16b****17a** Pensions and annuities**17a****17b** Taxable amount (see instructions)**17b****18** Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)**18****19** Farm income or (loss). Attach Schedule F (Form 1040)**19****20** Unemployment compensation**20****21** Other income. List type and amount (see instructions)**21****22** Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)**22****23** Combine the amounts in the far right column for lines 8 through 21. This is your **total effectively connected income** ▶**23****Adjusted
Gross
Income****24** Educator expenses (see instructions)**24****25** Health savings account deduction. Attach Form 8889**25****26** Moving expenses. Attach Form 3903**26****27** One-half of self-employment tax. Attach Schedule SE (Form 1040)**27****28** Self-employed SEP, SIMPLE, and qualified plans**28****29** Self-employed health insurance deduction (see instructions)**29****30** Penalty on early withdrawal of savings**30****31** Scholarship and fellowship grants excluded**31****32** IRA deduction (see instructions)**32****33** Student loan interest deduction (see instructions)**33****34** Domestic production activities deduction. Attach Form 8903**34****35** Add lines 24 through 34**35****36** Subtract line 35 from line 23. This is your **adjusted gross income** ▶**36**

Tax and Credits

37	Amount from line 36 (adjusted gross income)	37	
38	Itemized deductions from page 3, Schedule A, line 17	38	
39	Subtract line 38 from line 37	39	
40	Exemptions (see instructions)	40	
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	
42	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	
43	Alternative minimum tax (see instructions). Attach Form 6251	43	
44	Add lines 42 and 43	44	
45	Foreign tax credit. Attach Form 1116 if required	45	
46	Credit for child and dependent care expenses. Attach Form 2441	46	
47	Retirement savings contributions credit. Attach Form 8880	47	
48	Child tax credit (see instructions)	48	
49	Residential energy credits. Attach Form 5695	49	
50	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	50	
51	Add lines 45 through 50. These are your total credits	51	
52	Subtract line 51 from line 44. If line 51 is more than line 44, enter -0-	52	

Other Taxes

53	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15	53	
54	Self-employment tax. Attach Schedule SE (Form 1040)	54	
55	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	55	
56	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	56	
57	Transportation tax (see instructions)	57	
58	a <input type="checkbox"/> Schedule H (Form 1040) b <input type="checkbox"/> Form 5405, line 16	58	
59	Add lines 52 through 58. This is your total tax	59	

Payments

60	Federal income tax withheld from:	
a	Form(s) W-2 or 1099	60a
b	Form(s) 8805	60b
c	Form(s) 8288-A	60c
d	Form(s) 1042-S	60d
61	2010 estimated tax payments and amount applied from 2009 return	61
62	Additional child tax credit. Attach Form 8812	62
63	Amount paid with request for extension to file (see instructions)	63
64	Excess social security and tier 1 RRTA tax withheld (see instructions)	64
65	Credit for federal tax paid on fuels. Attach Form 4136	65
66	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	66
67	Credit for amount paid with Form 1040-C	67
68	Add lines 60a through 67. These are your total payments	68

Refund

Direct deposit?
See
instructions.

69	If line 68 is more than line 59, subtract line 59 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	70a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. ----- ----- -----		
71	Amount of line 69 you want applied to your 2011 estimated tax	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 59. For details on how to pay, see instructions	72	
73	Estimated tax penalty (see instructions)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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Sign Here

Keep a copy of
this return for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature <input type="text"/>	Date <input type="text"/>	Your occupation in the United States <input type="text"/>
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Paid Preparer Use Only

Print/Type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check <input type="checkbox"/> if self-employed	PTIN <input type="text"/>
Firm's name <input type="text"/>	Firm's EIN <input type="text"/>			
Firm's address <input type="text"/>	Phone no. <input type="text"/>			

Schedule A—Itemized Deductions (See instructions.)

07

State and Local Income Taxes	1	State income taxes	1				
	2	Local income taxes	2				
	3	Add lines 1 and 2				3	
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see instructions.					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if the amount of your deduction is over \$500	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6				7	
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See instructions				8	
Job Expenses and Certain Miscellaneous Deductions	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See instructions ►	9				
	10	Tax preparation fees	10				
	11	Other expenses. See instructions for expenses to deduct here. List type and amount ► .	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 37 13					
	14	Multiply line 13 by 2% (.02)	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-				15	
Other Miscellaneous Deductions	16	Other—see instructions for expenses to deduct here. List type and amount ► .					
						16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 38.				17	

Schedule NEC—Tax on Income Not Effectively Connected With a U.S. Trade or Business (see instructions)

Nature of income		Enter amount of income under the appropriate rate of tax (see instructions)							
		(a) 10%		(b) 15%		(c) 30%		(d) Other (specify)	
								%	%
1	Dividends paid by:								
a	U.S. corporations	1a							
b	Foreign corporations	1b							
2	Interest:								
a	Mortgage	2a							
b	Paid by foreign corporations	2b							
c	Other	2c							
3	Industrial royalties (patents, trademarks, etc.)	3							
4	Motion picture or T.V. copyright royalties	4							
5	Other royalties (copyrights, recording, publishing, etc.)	5							
6	Real property income and natural resources royalties	6							
7	Pensions and annuities	7							
8	Social security benefits	8							
9	Capital gain from line 18 below	9							
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.								
a	Winnings _____								
b	Losses _____	10c							
11	Gambling winnings —Residents of countries other than Canada. Note. Losses not allowed	11							
12	Other (specify) ► _____	12							
13	Add lines 1a through 12 in columns (a) through (d)	13							
14	Multiply line 13 by rate of tax at top of each column	14							
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040NR, line 53	15							

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
	17	Add columns (f) and (g) of line 16								
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above (if a loss, enter -0-) ►								

Schedule OI — Other Information (see instructions)

Answer all questions

A Of what country or countries were you a citizen or national during the tax year?**B** In what country did you claim residence for tax purposes during the tax year?**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☐ **No****D** Were you ever:1. A U.S. citizen? ☐ **Yes** ☐ **No**2. A green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☐ **No**

If you answer "Yes" to 1 or 2, see Pub. 519, chapter 4, to see expatriation rules that may apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year.**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ **Yes** ☐ **No**

If you answered "Yes," indicate the date and nature of the change. . ▶

G List all dates you entered and left the United States during 2010 (see instructions).**Note.** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ **Canada** ☐ **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
/ /	/ /
/ /	/ /
/ /	/ /
/ /	/ /

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
/ /	/ /
/ /	/ /
/ /	/ /
/ /	/ /

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2008, 2009, and 2010**I** Did you file a U.S. income tax return for any prior year? ☐ **Yes** ☐ **No**

If "Yes," give the latest year and form number you filed . . ▶

J Are you filing a return for a trust? ☐ **Yes** ☐ **No**If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ **Yes** ☐ **No****K** Did you receive total compensation of \$250,000 or more during the tax year? ☐ **Yes** ☐ **No**If "Yes," did you use an alternative method to determine the source of this compensation? ☐ **Yes** ☐ **No****L** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete 1 and 2 below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040NR, line 22. Do not enter it on line 8 or line 12

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ **Yes** ☐ **No**